

Middletown Community Foundation Inc

Executive Director / CEO

EIN 233053111

PA · NTEE T31

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nick Valla, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

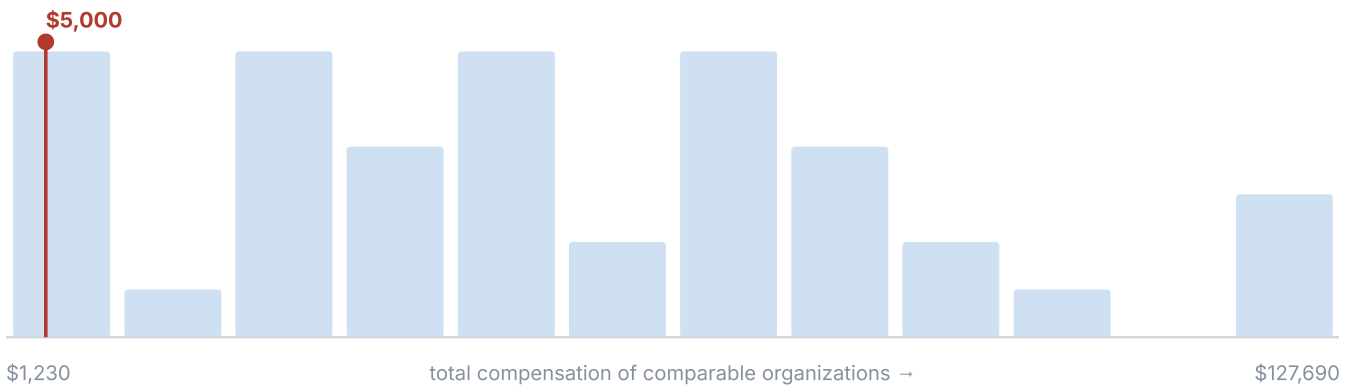
Benchmarked executive: Nick Valla — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T31).
BUDGET	Total revenue between \$157,535 and \$352,690 — 0.67x to 1.50x the subject's \$235,127 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,791	\$31,102	\$47,011	\$73,757	\$88,176	\$5,000
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to PA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Freedom To Help Foundation Inc	MD	\$232,308	Executive Director	\$1,312	\$1,230	2023
The Surety Foundation Inc	DC	\$229,532	Sfaa Foundation Liaison	\$57,126	\$48,827	2024
Stillwater Community Healthcare	MT	\$241,012	Ceo	\$43,294	\$45,455	2024
The Pearl Foundation Of The	TN	\$227,530	Program Direct	\$55,650	\$56,975	2024
Hawaii Va Foundation	HI	\$225,981	Board Chair/	\$4,800	\$4,185	2024
Olivia Hospital & Clinic Foundation	MN	\$224,257	Director & President	\$66,188	\$65,583	2023
Mac Foundation	MT	\$223,291	Cfo	\$118,130	\$127,690	2023
Buffalo Renaissance Foundation Inc	NY	\$221,606	Executive Director	\$36,000	\$32,621	2023
United Way Of Adams County Inc	PA	\$250,888	Executive Dir.	\$71,169	\$69,127	2024
Ozarks Charitable Real Estate Foundation	MO	\$218,166	Director/president & Ceo End 02/24	\$37,216	\$38,392	2024
Rochelle Area Community Foundation	IL	\$252,515	Executive Di	\$92,084	\$88,176	2024
Pv Schools Education Foundation	AZ	\$216,826	Executive Director	\$55,000	\$51,520	2024
Real Situations Inc	OH	\$255,499	Sports/program Administrator	\$6,000	\$6,190	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Port Washington Education Foundation	NY	\$210,140	Vice President	\$10,000	\$9,061	2023
Chasdei Eliyahu	PA	\$208,638	Treasurer	\$12,000	\$11,656	2024
Nehemiah Community Foundation	CA	\$205,259	Coo	\$85,180	\$73,757	2023
Carol Ann Lee Memorial Trust	GA	\$265,062	Former Trustee	\$30,847	\$31,102	2023
Visit Champaign County Foundation	IL	\$266,372	Secretary	\$125,888	\$124,106	2023
Israel America Foundation Inc	NY	\$202,951	Executive Direc	\$79,200	\$71,766	2023
Together Empowered Inc	GA	\$268,542	Clinical Director	\$11,310	\$10,791	2025
Bettendorf Community Schools Foundation	IA	\$201,204	Administration	\$41,128	\$43,862	2024
Tustin Community Foundation	CA	\$197,975	Executive Director	\$73,710	\$63,825	2023
Swift Eagle Charitable Foundation	CO	\$274,262	Executive Dir.	\$32,000	\$30,769	2023
Greater Columbus Community Helping	OH	\$193,012	Executive Di	\$85,000	\$87,687	2024
Torah Synagogue Foundation	NY	\$189,200	Treasurer	\$38,000	\$32,583	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to PA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT	41 organizations. Compensation range \$1,230–\$127,690; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$235,127); for reference, expenses \$233,916 and assets \$226,127.
ROLE MATCH	Nick Valla, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	2 nd

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Nick Valla) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 41 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 5th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.